

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF <u>STORM LAKE</u>, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16201100900000</b>  <b>City Clerk</b>  <b>620 Erie Street</b>  <b>Storm Lake, IA 50588</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	3,992,039		3,992,039	3,808,600
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	3,992,039		3,992,039	3,808,600
Delinquent property taxes	0		0	0
TIF revenues	740,590		740,590	739,771
Other city taxes	2,218,063	0	2,218,063	2,024,586
Licenses and permits	152,648	0	152,648	518,391
Use of money and property	145,908	20,079	165,987	159,507
Intergovernmental	3,610,379	2,656,812	6,267,191	6,287,703
Charges for fees and service	1,190,134	10,708,803	11,898,937	12,345,088
Special assessments	0	0	0	0
Miscellaneous	308,636	220,795	529,431	1,727,760
Other financing sources	3,679,316	4,177,979	7,857,295	10,504,593
<b>Total revenues and other sources</b>	16,037,713	17,784,468	33,822,181	38,115,999
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,737,931	0	2,737,931	2,841,335
Public works	1,340,443	0	1,340,443	1,399,225
Health and social services	7,415	0	7,415	9,500
Culture and recreation	1,509,369	0	1,509,369	1,692,594
Community and economic development	504,136	0	504,136	956,643
General government	535,842	0	535,842	475,544
Debt service	3,002,543	0	3,002,543	3,436,051
Capital projects	4,200,528	0	4,200,528	5,056,710
<b>Total governmental activities expenditures</b>	13,838,207	0	13,838,207	15,867,602
Business type activities	0	15,027,270	15,027,270	15,674,859
<b>Total ALL expenditures</b>	13,838,207	15,027,270	28,865,477	31,542,461
Other financing uses, including transfers out	1,980,773	535,395	2,516,168	7,075,241
<b>Total ALL expenditures/And other financing uses</b>	15,818,980	15,562,665	31,381,645	38,617,702
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	218,733	2,221,803	2,440,536	-501,703
Beginning fund balance July 1, 2015	5,839,098	5,914,709	11,753,807	5,735,530
Ending fund balance June 30, 2016	6,057,831	8,136,512	14,194,343	5,233,827
<b>Note</b> - These balances do not include \$ <u>786,506</u> held in non-budgeted internal service funds; \$ <u>576,407</u> held in Pension Trust Funds; \$ <u>576,407</u> held in Private Purpose Trust funds and held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 18,379,000	Other long-term debt	\$ 5,965,000	
Revenue debt	\$ 14,241,936	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 23,140,673	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/18/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Sue Vossberg		Telephone → 712	Area Code 712	Number 732-8000  Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF STORM LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	2,446,177	1,205,628		340,234			3,992,039			3,992,039	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,446,177	1,205,628		340,234	0		3,992,039		T01	3,992,039	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	2,446,177	1,205,628		340,234	0	0	3,992,039			3,992,039	6
7	<b>TIF revenues</b>			740,590				740,590		T01	740,590	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	90,405	44,631		19,571			154,607		T15	154,607	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	470,287						470,287		T15	470,287	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	311,559						311,559		T19	311,559	13
14	Other local option taxes		1,281,610					1,281,610		T09	1,281,610	14
15	<b>TOTAL OTHER CITY TAXES</b>	872,251	1,326,241	0	19,571	0	0	2,218,063	0		2,218,063	15
16	<b>Section B - LICENSES AND PERMITS</b>	145,286	7,362					152,648		T29	152,648	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	10,439	1,046			5,411		16,896	20,079	U20	36,975	18
19	Rents and royalties	61,147						61,147		U40	61,147	19
20	Other miscellaneous use of money and property	67,865						67,865		U20	67,865	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	139,451	1,046	0	0	5,411	0	145,908	20,079		165,987	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0	1,870,245	B89	1,870,245	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	1,870,245		1,870,245	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STORM LAKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,309,940					1,309,940		C46	1,309,940	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		6,339					6,339	782,414	C89	788,753	49				
50	Iowa Department of Transportation					984,839		984,839		C89	984,839	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority					459,123		459,123		C89	459,123	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Airport					714,325		714,325			714,325	55				
56	Other Miscellaneous					38,870		38,870			38,870	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	1,316,279	0	0	2,197,157	0	3,513,436	782,414		4,295,850	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	24,300						24,300	4,153		28,453	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	72,643						72,643		D89	72,643	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	96,943	0	0	0	0	0	96,943	4,153		101,096	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	96,943	1,316,279	0	0	2,197,157	0	3,610,379	2,656,812		6,267,191	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,224,062	A91	3,224,062	73				
74	Sewer							0	2,568,390	A80	2,568,390	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	280,888						280,888		A01	280,888	78				
79	Landfill/garbage							0	453,597	A81	453,597	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STORM LAKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	418,662	A80	418,662	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	63,921						63,921		A89	63,921	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	2,416						2,416		A89	2,416	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges		3,242					3,242		A44	3,242	94				
95	Housing and urban renewal charges	13,863						13,863		A50	13,863	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	7,814	385					8,199		A89	8,199	99				
100	Park, recreation, and cultural charges	432,369						432,369		A61	432,369	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Misc./Hotel	385,236						385,236	4,044,092		4,429,328	103				
104	TOTAL CHARGES FOR SERVICE	1,186,507	3,627	0	0	0	0	1,190,134	10,708,803		11,898,937	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	97,437	54,428			99,641		251,506		U99	251,506	108				
109	Deposits and sales/fuel tax refunds							0	37,440	U99	37,440	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	6,601	50,529					57,130		U30	57,130	111				
112	Internal service charges							0	0	NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Water							0	165,042		165,042	114				
115	Sewer							0	17,300		17,300	115				
116	Storm Water							0	373		373	116				
117	Landfill							0	640		640	117				
118	Lake Improvement Commission							0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	104,038	104,957	0	0	99,641	0	308,636	220,795		529,431	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STORM LAKE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,990,653	3,965,140	740,590	359,805	2,302,209	0	12,358,397	13,606,489		25,964,886	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales							0		NR	0	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,350,253			1,350,253	3,990,874	NR	5,341,127	125	
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126	
127	Regular transfers in and interfund loans	75,000			1,066,590	856,140		1,997,730	170,000		2,167,730	127	
128	Internal TIF loans and transfers in				331,333			331,333	17,105		348,438	128	
129								0			0	129	
130								0			0	130	
131	TOTAL OTHER FINANCING SOURCES	75,000	0	0	2,748,176	856,140	0	3,679,316	4,177,979		7,857,295	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,065,653	3,965,140	740,590	3,107,981	3,158,349	0	16,037,713	17,784,468		33,822,181	132	
133												133	
134	Beginning fund balance July 1, 2015	1,459,035	1,135,365	-30,191	164,695	3,107,480	2,714	5,839,098	5,914,709		11,753,807	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	6,524,688	5,100,505	710,399	3,272,676	6,265,829	2,714	21,876,811	23,699,177		45,575,988	136	
137												137	
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF STORM LAKE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,499,504	591,651					2,091,155		E62	2,091,155	2
3	Purchase of land and equipment	50,640						50,640		G62	50,640	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	12,617						12,617		E89	12,617	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	254,002	134,864					388,866		E24	388,866	13
14	Purchase of land and equipment	9,390						9,390		G24	9,390	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	87,258	37,249					124,507		E66	124,507	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,780						6,780		E32	6,780	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		53,976					53,976		E89	53,976	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,920,191	817,740		0	0	0	2,737,931			2,737,931	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STORM LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		623,752					623,752		E44	623,752	42
43	Purchase of land and equipment		20,771					20,771		G44	20,771	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		158,971					158,971		E44	158,971	48
49	Traffic control safety — Current operation		10,405					10,405		E44	10,405	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		198,941					198,941		E44	198,941	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	327,185	418					327,603		E01	327,603	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	327,185	1,013,258		0	0	0	1,340,443			1,340,443	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STORM LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	7,415						7,415		E79	7,415	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	7,415	0				0	7,415			7,415	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STORM LAKE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	235,634	92,456					328,090		E52	328,090	122
123	Purchase of land and equipment	1,277						1,277		G52	1,277	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	18,688	100					18,788		E61	18,788	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	947,980	104,744					1,052,724		E61	1,052,724	127
128	Purchase of land and equipment	24,652						24,652		G61	24,652	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	80,264						80,264		E61	80,264	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	3,574						3,574		E61	3,574	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,312,069	197,300		0	0	0	1,509,369			1,509,369	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	165,311	18,617	110,320				294,248		E89	294,248	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	209,888						209,888		E89	209,888	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	375,199	18,617	110,320	0	0	0	504,136			504,136	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF STORM LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	42,694	8,686					51,380		E29	51,380	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	90,405	32,487					122,892		E23	122,892	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	5,650						5,650		E89	5,650	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,753						20,753		E25	20,753	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,078						18,078		E31	18,078	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		153,158					153,158		E89	153,158	171
172	Other general government — Current operation	93,060						93,060		E89	93,060	172
173	Purchase of land and equipment	70,871						70,871		G89	70,871	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	341,511	194,331	0	0	0	0	535,842			535,842	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Public Safety				100,450			100,450			100,450	178
179	Culture and Rec				2,764,219			2,764,219			2,764,219	179
180	<i>Economic Development</i>				100,080			100,080			100,080	180
181	Other				37,794			37,794			37,794	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	3,002,543	0	0	3,002,543			3,002,543	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Public Works					3,412,604		3,412,604			3,412,604	184
185	Community and Economic Development					694,602		694,602			694,602	185
186	Other					93,322		93,322			93,322	186
187	<b>Subtotal Regular Capital Projects</b>	0	0		0	4,200,528	0	4,200,528			4,200,528	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	4,200,528	0	4,200,528			4,200,528	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	4,283,570	2,241,246	110,320	3,002,543	4,200,528	0	13,838,207			13,838,207	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STORM LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							3,167,816	E91		3,167,816	198
199	Purchase of land and equipment							291,468	G91		291,468	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							3,265,616	E80		3,265,616	201
202	Purchase of land and equipment							344,873	G80		344,873	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							421,309	E81		421,309	216
217	Purchase of land and equipment							11,747	G81		11,747	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							200,376	E80		200,376	230
231	Purchase of land and equipment							3,447,400	G80		3,447,400	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF STORM LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation								3,587,093	E89	3,587,093	238
239	Purchase of land and equipment							145,984	G89		145,984	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service							143,588			143,588	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							15,027,270			15,027,270	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	4,283,570	2,241,246	110,320	3,002,543	4,200,528	0	13,838,207	15,027,270		28,865,477	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	600,049	1,032,286					1,632,335	535,395		2,167,730	255
256	Internal TIF loans/repayments and transfers out			348,438				348,438			348,438	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	600,049	1,032,286	348,438	0	0	0	1,980,773	535,395		2,516,168	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,883,619	3,273,532	458,758	3,002,543	4,200,528	0	15,818,980	15,562,665		31,381,645	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						2,714	2,714			2,714	263
264	Restricted		1,875,316	251,641	270,133			2,397,090			2,397,090	264
265	Committed							0			0	265
266	Assigned					2,065,301		2,065,301			2,065,301	266
267	Unassigned	1,641,069	-48,343					1,592,726			1,592,726	267
268	Total Governmental	1,641,069	1,826,973	251,641	270,133	2,065,301	2,714	6,057,831			6,057,831	268
269	Proprietary								8,136,512		8,136,512	269
270	Total ending fund balance June 30, 2016	1,641,069	1,826,973	251,641	270,133	2,065,301	2,714	6,057,831	8,136,512		14,194,343	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,524,688	5,100,505	710,399	3,272,676	6,265,829	2,714	21,876,811	23,699,177		45,575,988	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF STORM LAKE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
						Z00 \$			
Total salaries and wages paid.....								3,685,209	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 6,450,000	29U \$	39U \$ 396,000	49U \$	49U \$	49U \$ 6,054,000	49U \$	I91 \$ 151,606	
2. Sewer utility	19U 6,568,000	29U	39U 326,000	49U	49U	49U 6,242,000	49U	I89 174,956	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
9. Storm Water	1,513,000	511,936	79,000			1,945,936		43,708	
Fire Truck	19U	29U	39U	49U	49U	49U	49U	I89	
10. Capital Notes	295,000		95,000	200,000				4,950	
11. Urban Renewal	2,060,000	2,634,000	110,000	4,584,000				109,163	
12. Bonds	12,070,000		1,730,000	10,340,000				378,815	
STTIF	19U	29U	39U	49U	49U	49U	49U	I89	
13. Annual		3,255,000		3,255,000				32,564	
14. Appropriation	6,245,000	29U	39U 280,000	49U	49U	49U	49U 5,965,000	I89 218,172	
Total long-term debt	35,201,000	6,400,936	3,016,000	18,379,000	0	14,241,936	5,965,000	1,113,934	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	462,813,454	x .05 = \$	23,140,673

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
			15,557,256		
					15,557,256

  

REMARKS		V98